

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

United States Court of Appeals  
Fifth Circuit

**FILED**

July 21, 2008

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No. 08-60015  
Summary Calendar

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Charles R. Fulbruge III  
Clerk

GARY LEE COLVIN

Petitioner-Appellant

v.

COMMISSIONER OF INTERNAL REVENUE

Respondent-Appellee

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Appeal from a Decision  
of the United States Tax Court  
No. 16557-04

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Before STEWART, OWEN, and SOUTHWICK, Circuit Judges.

PER CURIAM:\*

Gary Lee Colvin appeals the decision of the United States Tax Court related to certain deductions taken by Colvin on his tax return. We have reviewed the briefs, pertinent portions of the record, and the applicable law. None of Colvin's arguments have any merit. We affirm for essentially the same reasons given in the Tax Court's detailed and thorough Memorandum Findings of Fact and Opinion dated June 19, 2007.

AFFIRMED.

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\* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

